

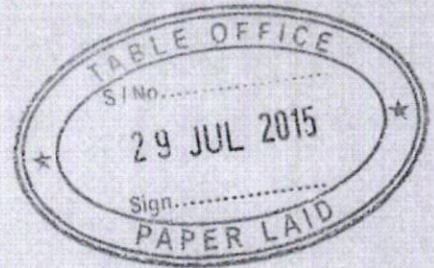
REPUBLIC OF KENYA



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Paper laid
By Hon. A. Bwalya (L.O.M)
on reqd. 29.7.2015 (P.O)
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REPORT
OF
THE AUDITOR-GENERAL
ON
PARLIAMENTARY SERVICE
COMMISSION
FOR THE YEAR ENDED
30 JUNE 2014



REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON PARLIAMENTARY SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Parliamentary Service Commission, set out on pages 6 to 47, which comprise statement of assets and liabilities as at 30 June 2014, and statement of receipts and payments, statement of cashflow, summary statement of appropriation: recurrent and development combined for the year ended, summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and Public Finance Management Act, 2012 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material

misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Retention Money not Refunded

Records maintained by the Commission indicated that various companies had been contracted for various contracts and retention monies totalling 188,757,086.25 had been deducted by year ended 30 June 2013. Out of this figure is an amount of Kshs.78,297,642.15 which had not been refunded at the time of audit, three years after the completion of the contracts. In the circumstances, it has not been possible to confirm the existence and legality of the retention monies.

2. Delay in Project Implementation and Cost Variations

The Commission entered into an agreement with a firm on September 2012, for the purpose of Remodeling of Senate Chamber and Offices for Parliament at a total cost of Kshs.2, 209,173,479.35 (inclusive of all taxes). The agreement stipulated the Contract period as 72 weeks with the commencement date effective from 1 October, 2012 and anticipated completion date on 16 February, 2014. However the records maintained by the Commission revealed the following:

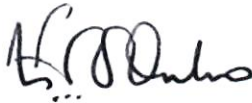
a) There has been delay of the project to date and no reasons have been given on the cause of these delays. On the other hand, the contract does not stipulate the details of who should bear the cost of delays in the implementation of the project, the quantified amount to be charged periodically in case of delay and the person to bear the costs of delay.

b) Examination of the payment vouchers, expenditure ledgers and other related records indicates that as of 30 June 2014, the Commission had paid a total of Kshs.2,380,593,751.22 since the initiation of the project which includes Kshs.1,174,158,899.20.00 for the period ended 30 June 2013 and Kshs.1,206,434,852.02 for the year ended 30 June 2014. This results to variation of the contract amount of Kshs.171, 420,273.22 from the original contract sum of

Kshs.2, 209,173,478.00. However, no evidence was seen to show the Tender Committee approved variations amounting to Kshs.95,945,367.67 for payment as required by Section 47(b) of Public Procurement and Disposal Act, 2005.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects the financial position of the Parliamentary Service Commission, as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and the Public Finance Management Act, 2012 and comply with the Parliamentary Service Commission Act, 2011.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

15 April 2015



PARLIAMENTARY SERVICE COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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I. KEY PSC INFORMATION AND MANAGEMENT

(a) Background information

The Constitution of Kenya 2010 established the Parliamentary Service Commission under Section 127 with a broad mandate which includes providing services and facilities to ensure efficient and effective functioning of Parliament. The Parliamentary Service Commission as an PSC is composed of ten Commissioners and a Secretary and is responsible for general policy and strategic direction of the PSC.

The Composition of the Commission is as follows:-

Hon. Justin Muturi, EGH, MP	-	Speaker, National Assembly/Chairman, PSC
Sen. Beth Mugo, EG, MP	-	Vice Chair, PSC
Hon. Jimmy Angwenyi, MP	-	Member
Hon. Adan Kenyanan, CBS, MP	-	Member
Sen. Sammy Leshore, MP	-	Member
Sen. David Musila, MGH, MP	-	Member
Hon. Regina Chang'orok Nyeris MP	-	Member
Hon. Gladys Wanga, MP	-	Member
Hon. (Dr.) Abdullahi Ibrahim Ali	-	Member
Dr. Lonah Mutoro Mumelo	-	Member

Chapter Eight (Article 93) of the Constitution established the Parliament of Kenya consisting of the National Assembly and the Senate. This Chapter further spells out the roles, functions and other matters relating to membership and operations of Parliament.

The National Assembly consists of 350 members and the Senate consists of 68 members. The Parliamentary Service Commission under section 127 (6c) of the Constitution is responsible for the preparation of annual estimates of expenditure of the PSC and submitting them to the National Assembly for approval.

(b) Principal Activities

(i) Activities

As per Article 127 (6) of the Constitution, 2010 the Commission is responsible for:-

- (a) Providing services and facilities to ensure the efficient and affective functioning of Parliament;
- (b) Constituting offices in the Parliamentary Service, and appointing and supervising office holders;
- (c) Preparing Annual Estimates of Expenditure of the Parliamentary Service and submitting them to the National Assembly for approval, and exercising Budgetary Control over the Service;
- (d) Undertaking, singly or jointly with other relevant Organisations, Programmes to promote the ideals of Parliamentary Democracy; and

(e) Performing other functions:-

- (i) Necessary for the well-being of the Members and Staff of Parliament; or
- (ii) Prescribed by National Legislation.

(ii) Vision of the Parliament

The Vision of the Parliament of Kenya is to be a supreme, effective, efficient and self-sustaining Parliament as a major participant in the process of good governance.

(iii) Mission

The Mission of Parliamentary Service Commission is to facilitate Members of Parliament to efficiently and effectively fulfil their constitutional mandate in a representative system of Government by upholding and ensuring the autonomy of Parliament in its corporate relationship with other arms of Government.

(iv) Key Management

1. The day to day management of the Commission consists of the Parliamentary Service Commission and the Board of Senior Management.

2. The Composition of the Board is as follows:-

- Clerk of the Senate/Secretary to PSC - Chair.
- Clerk of the National Assembly - Member
- Director General/Parliamentary Joint Services - Member
- Senior Deputy Clerk – Senate - Member
- Senior Deputy Clerk – National Assembly - Member
- Director – Budget Office - Member
- Director CPST - Member
- Director, Litigation and Compliance - Member

3. Fiduciary Management

The key management personnel who held office during the Financial year ending 30th June, 2014 and who had direct fiduciary responsibility were:-

No.	Designation	Name
1	Clerk of the Senate/Secretary Parliamentary Service Commission/Accounting Officer	Mr. Jeremiah M. Nyegenye

2 Clerk, National Assembly/Funds
Administrator

Mr. Justin Bundi

(e) Fiduciary Oversight Arrangements

(i) Audit and finance Committee activities:-

- Committee of the Commission on Finance – Budget and Finance approval and analysis.
- Committee of the Commission on Tender and Procurement which oversees tendering and procurement matters.

(ii) Parliamentary Committee Activities

- Public Accounts Committee which deals with reports of National Entities.
- Public Investment Committee which deals with semi-autonomous government institutions and parastatals.
- Budget and Appropriation Committee which examines and oversights on the budget and the use of public resources.
- Other oversight activities.

There are several Departmental Committees which deal with specific sectors or entities. There are also Ad-hoc committees which are formed when need arises.

The Auditor General also inspects and audits the books of Parliamentary Service Commission.

(f) Entity Headquarters

Parliamentary Service Commission

P.O. Box 41842- 00100,
County Hall,
Parliament Buildings,
Parliament Road
NAIROBI-KENYA

(g) Entity Contacts

Contacts

Telephone (254) 2221291
E-mail cenate@parliament.go.ke
Website www.go.ke

(h) Entity Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

City Square 00200
NAIROBI – KENYA

(i) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(j) Principal Legal Adviser

Director Litigation and Compliance
Parliamentary Service Commission
Parliament road
P.O. Box 41841
G.P.O 00100
NAIROBI - KENYA

II. STATEMENT OF PSC MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Clerk of the Senate/Secretary of the Parliamentary is responsible for the preparation and presentation of the *Parliamentary Service Commission's* financial statements, which give a true and fair view of the state of affairs of the *Parliamentary Service Commission* for and as at the end of the financial year (period) ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the PSC (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

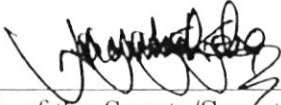
The Clerk of the Senate/Secretary of the Parliamentary Service Commission accepts responsibility for the *Parliamentary Service Commission's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Clerk Senate/Secretary of the Parliamentary Service Commission is of the opinion that the *Parliamentary Service Commission's* financial statements give a true and fair view of the state of *Parliamentary Service Commission's* transactions during the financial year ended June 30, 2014, and of the *Commission's* financial position as at that date. The Clerk of the Senate charge of the Parliamentary Service Commission further confirms the completeness of the accounting records maintained for the *Commission's*, which have been relied upon in the preparation of the *entity's* financial statements as well as the adequacy of the systems of internal financial control.

The Clerk of the Senate in charge of the Parliamentary Service Commission confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk of the Senate confirms that the *Parliamentary Service Commission's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

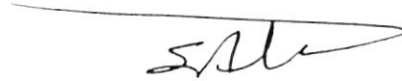
PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

Approval of the financial statements

The *Parliamentary Service Commission's* financial statements were approved and signed by the Clerk of the Senate/Parliamentary Service Commission on 30th September, 2014.



Clerk of the Senate/Secretary, Parliamentary
Service Commission



Ag. Director Finance & Accounting

III. REPORT OF THE INDEPENDENT AUDITORS ON THE PARLIAMENTARY SERVICE COMMISSION

We have audited the accompanying (consolidated) financial statements of Parliamentary Service Commission for the year ended June 30, 2014 which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2014; and (v) a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

The *entity's* Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the *entity's* preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2014, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Auditor General

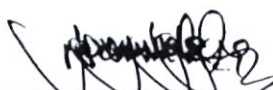
Date


PARLIAMENTARY SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2014 (Kshs'000)

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Exchequer releases	1	24,531,000,000.00	12,471,000,000.00
Other Receipts	2	3,198,881.00	1,417,929.00
TOTAL RECEIPTS		24,534,198,881.00	12,472,417,929.00
PAYMENTS			
Compensation of Employees	3	9,726,598,599.00	5,426,653,508.65
Use of goods and services	4	7,258,673,678.00	2,513,115,637.40
Other grants and transfers	5	5,304,844,681.10	2,366,831,808.30
Social Security Benefits	6	49,992,803.10	807,659,456.00
Acquisition of Assets	7	2,086,272,939.00	1,316,871,681.35
TOTAL PAYMENTS		24,426,382,700.20	12,431,132,091.70
SURPLUS/DEFICIT	12	107,816,180.80	41,285,837.30

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The PSC financial statements were approved on 30th September 2014 and signed by:


 Clerk of the Senate / Secretary of the
 Parliamentary Service Commission


 Ag. Director Finance & Accounting

V STATEMENT OF ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	113,324,375.00	10,740,396.65
Cash Balances		-	-
Cash Equivalents		-	-
Outstanding Imprests	8B	108,406,364.30	18,158,120.00
		1,795,590.40	561,057.50
Advance A/c	8C		
		223,526,329.70	29,459,574.15
TOTAL FINANCIAL ASSETS			
		223,526,329.70	29,459,574.15
NET FINANCIAL ASSETS/(LIABILITIES)			
REPRESENTED BY			
Fund balance b/fwd	11	29,459,574.15	0
Surplus/Deficit for the year	12	107,816,180.80	41,285,837.30
		86,250,574.75	(11,826,263.15)
Prior year adjustments/Suspense	13/14		
		223,526,329.70	29,459,574.15
NET FINANCIAL POSITION			

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The PSC financial statements were approved on 30th September, 2014 and signed by:

PARLIAMENTARY SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2014 (Kshs'000)

VI. STATEMENT OF CASHFLOW

Receipts for operating income

Exchequer Releases	1	24,531,000,000.00	12,471,000,000.00
Other Revenues	2	3,198,881.00	1,417,929.00

Payments for operating expenses

Compensation of Employees	3	9,726,598,599.00	5,426,653,508.65
Use of goods and services	4	7,258,673,678.00	2,513,115,637.40
Other grants and transfers	5	5,304,844,681.10	2,366,831,808.30
Social Security Benefits	6	49,992,803.10	807,659,456.00

Adjusted for:

Changes in receivables		-	-
Changes in payables		-	-
Adjustments during the year	9	(5,232,202.45)	(72,401,011.25)
		2,188,856,917.35	1,285,756,507.45

Net cash flow from operating activities

CASHFLOW FROM INVESTING ACTIVITIES

Acquisition of Assets	7	(2,086,272,939.00)	(1,316,871,681.35)
Net cash flows from Investing Activities		(2,086,272,939.00)	(1,316,871,681.35)

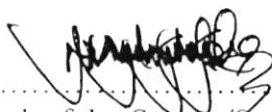
Net cash flow from financing activities 102,583,978.35 (31,115,173.90)

NET INCREASE IN CASH AND CASH EQUIVALENT 102,583,978.35 (31,115,173.90)

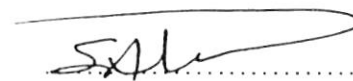
Cash and cash equivalent at BEGINNING of the year 10,740,396.65 41,855,570.55

Cash and cash equivalent at END of the year 10 113,324,375.00 10,740,396.65

The PSC financial statements were approved on 30th September, 2014 and signed by:



 Clerk of the Senate / Secretary of the
 Parliamentary Service Commission



 Ag. Director Finance & Accounting

VII SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

	Programme	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
2110000	Compensation of Employees	8,912,043,239	815,000,000	9,727,043,239	9,726,598,599	(444,640)	100.00
2210000	Use of goods and services	5,782,096,761	1,485,000,000	7,267,096,761	7,258,673,678	(8,423,083)	99.88
2610000	Grants and Transfers	1,874,860,000	3,430,000,000	5,304,860,000	5,304,844,681.1	(22,516)	100.00
2710000	Social Security Benefits	50,000,000	0	50,000,000	49,992,803.10	(7,196.90)	99.99
				22,349,000,000	22,340,109,761		99.96
3510800	Receipts from the Sale Plant Machinery & Equipment Collected as AIA	-4,000,000		-4,000,000	3,198,881	(801,119)	(79.97)
	Total Recurrent	16,565,000,000	5,780,000,000	22,345,000,000	22,336,910,880	-1,691,358	99.99
	CAPITAL EXPENDITURE						
3100000	Acquisition of Non-Financial A:	2,435,000,000	270,000,000	2,705,000,000	2,086,272,939	-	77.13
	Total Development	2,435,000,000	270,000,000	2,705,000,000	2,086,272,939	0	77.13
	TOTAL VOTE 2014	19,000,000,000	6,050,000,000	25,050,000,000	24,429,581,582	-1,691,358	97.52

The PSC financial statements were approved on 30th September, 2014 and signed by:

Clerk of the Senate /Secretary of the
Parliamentary Service Commission

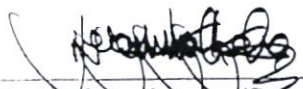


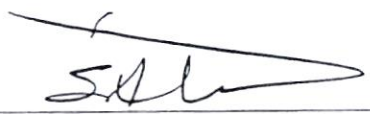
Ag. Director Finance and Accounting

VIII SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

	Programme	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
2110000	Compensation of Employees	8,912,043,239	815,000,000	9,727,043,239	9,726,598,599	(444,640)	100.00
2210000	Use of goods and services	5,782,096,761	1,485,000,000	7,267,096,761	7,258,673,678	(8,423,083)	99.88
2610000	Grants and Transfers	1,874,860,000	3,430,000,000	5,304,860,000	5,304,844,681.1	(22,516)	100.00
2710000	Social Security Benefits	50,000,000	0	50,000,000	49,992,803.10	(7,196.90)	99.99
				22,349,000,000	22,340,109,761		99.96
3510800	Receipts from the Sale Plant Machinery & Equipment Collected as AIA	-4,000,000		-4,000,000	3,198,881	(801,119)	(79.97)
	Total Recurrent	16,565,000,000	5,780,000,000	22,345,000,000	22,336,910,880	-1,691,358	99.99

The PSC financial statements were approved on 30th September, 2014 and signed by:

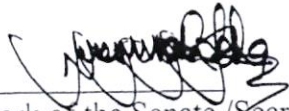

Clerk of the Senate/Secretary of the
Parliamentary Service Commission


Ag. Director Finance and Accounting

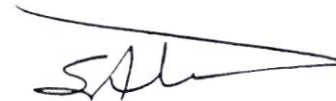
IX SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
3100000	CAPITAL EXPENDITURE Acquisition of Non-Financial A:	2,435,000,000	270,000,000	2,705,000,000	2,086,272,939	(618.725.061)	77.13
	Total Development	2,435,000,000	270,000,000	2,705,000,000			

The PSC financial statements were approved on 30th September, 2014 and signed by:



Clerk of the Senate /Secretary of the
 Parliamentary Service Commission



Ag. Director Finance and Accounting

X SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the PSC and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the PSC.

2. Recognition of revenue and expenses

The Parliamentary Service Commission recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the PSC. In addition, the PSC recognises all expenses when the event occurs and the related cash has actually been paid out by the PSC.

3. In-kind contributions

In-kind contributions are donations that are made to the Parliamentary Service Commission in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the PSC includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the PSC at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Receivables and payables

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

7. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Parliamentary Service Commission's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the PSC's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

8. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

9. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

PARLIAMENTARY SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

XI NOTES TO THE FINANCIAL STATEMENTS

1 (A) EXCHEQUER RELEASES-RECURRENT

	2013-2014	2012-2013
	Kshs	Kshs.
Total Exchequer Releases for Quarter 1	5,211,000,000.00	1,900,000,000.00
Total Exchequer Releases for Quarter 2	4,485,000,000.00	1,995,000,000.00
Total Exchequer Releases for Quarter 3	5,465,000,000.00	1,425,000,000.00
Total Exchequer Releases for Quarter 4	7,184,000,000.00	5,830,000,000.00
TOTAL	22,345,000,000.00	11,150,000,000.00

(B) EXCHEQUER RELEASES - DEVELOPMENT

	2013-2014	2012-2013
	Kshs	Kshs.
Total Exchequer Release for Quarter 1	600,000,000.00	70,000,000.00
Total Exchequer Release for Quarter 2	436,000,000.00	225,000,000.00
Total Exchequer Release for Quarter 3	520,000,000.00	208,000,000.00
Total Exchequer Release for Quarter 4	630,000,000.00	818,000,000.00
TOTAL	2,186,000,000.00	1,321,000,000.00

XII. SUMMARY STATEMENT OF PROVISIONING S

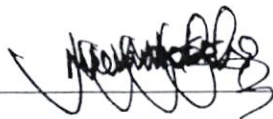
[The provisioning summary statement is requirement for entities that have a vote in the National Budget.]

• **Details of General Accounts on vote**

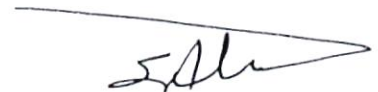
	2013 - 2014	2012 - 2013
	Kshs	Kshs
GAV Provisioning Account Balance		1,861,667,615.65
Total	<u>922,816,180.80</u>	<u>1,861,667,615.65</u>

• **Details of Exchequer Account**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Exchequer provisioning Account Balance	819,000,000.00	1,824,510,097.00
Total	<u>819,000,000.00</u>	<u>1,824,510,097.00</u>



Clerk of the senate/secretary of the
 Parliamentary Service Commission



Ag. Director Finance & Accounting

PARLIAMENTARY SERVICE COMMISSION
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 OTHER REVENUES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Receipts from Administrative Fees and Charges - Collected as A-I-A	3,198,881	1,417,929.00
Total	3,198,881	1,417,929

3 COMPENSATION OF EMPLOYEES

	2013-2014	2012-2013
Basic salaries of permanent employees	2,471,088,405	1,360,893,753.20
Basic wages of temporary employees	1,802,936,029	715,909,618.00
Personal allowances paid as part of salary	5,121,980,702	3,197,724,035.15
Personal allowances paid as reimbursements	144,997,872	81,820,143.85
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	4,489,000	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	181,106,592	70,305,958.45
Other personnel payments	-	-
Total	9,726,598,599	5,426,653,508.65

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	51,989,572	22,488,176.45
Communication, supplies and services	38,956,546	8,969,812.60
Domestic travel and subsistence	2,553,848,574	1,036,496,797.70
Foreign travel and subsistence	848,095,698	121,701,769.55
Printing, advertising and information supplies & services	92,980,914	10,827,330.00
Rentals of produced assets	573,954,298.40	98,563,214.75
Training expenses	109,581,362	24,515,029.30
Hospitality supplies and services	859,485,103	133,733,758.60
Insurance costs	222,066,784	294,242,775.00
Specialized materials and services	212,712,903	19,795,192.00
Office and general supplies and services	41,782,614	28,743,822.30
Other operating expenses	1,484,742,154	685,496,959.25
Routine maintenance – vehicles and other transport equipment	66,566,372.15	4,575,827.25
Routine maintenance – other assets	101,910,785	22,965,172.65
Total	7,258,673,678	2,513,115,637.40

PARLIAMENTARY SERVICE COMMISSION
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other capital grants and transfers	5,279,988,000.00	2,366,751,808.30
Membership Fees And dues and subscription international org.	24,856,681.20	80,000.00
Total	5,304,844,681.10	2,366,831,808.30

6 SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	29,996,709.10	796,028,400.00
Social security benefits in cash and in kind	19,996,094.00	11,631,056.00
Total	49,992,803.10	807,659,456.00

7 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	412,992,942.50	361,000,060.00
Construction of Buildings	200,505,694.80	91,566,983.00
Refurbishment of Buildings	1,189,329,640.15	806,578,743.35
Purchase of Vehicles and Other Transport Equipment	132,273,768.75	20,534,361.00
Purchase of Household Furniture and Institutional Equipment	24,884,912.70	5,870,802.00
Purchase of Office Furniture and General Equipment	53,346,299.35	13,783,188.00
Purchase of Specialized Plant, Equipment and Machinery	72,939,681.15	17,537,544.00
Total	2,086,272,939.00	1,316,871,681.35

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A Bank Accounts

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
Central bank, A/c .1000181257 & Ksh-R204	92,046,734.10	6,612,078.00
Central bank, A/c1000182164 . & Ksh-D204	21,277,640.90	4,128,318.65
Total	113,324,375.00	10,740,396.65

[Provide cash count certificates for each]

10B OUTSTANDING IMPRESTS

NAME OF OFFICER	AMOUNT TAKEN	AMOUNT SURRENDERED	BALANCE
	Kshs.	Kshs.	Kshs.
ABASS HON. AHMED IBRAHIM	449,554.00	-	449,554.00
ABDALLAH MS. AMINA. A.	736,736.00	-	736,736.00
ABDULLAHI HON. BANTICHA J.	406,625.50	-	406,625.50
ABDULLAHI M/S FATUMA ADEN	50,000.00	-	50,000.00
AKAMA MRS.VANE NYABOKE	3,545,831.00	-	3,545,831.00
ALUOCH HON. JOHN OLAGO	145,638.00	100,000.00	45,638.00
AMUTABI MR. MELKIZADECK ETOLE	34,000.00	-	34,000.00
ANGATIA HON. AYUB SAVULA	40,927.50	-	40,927.50
ANYANGA HON. OMONDI	916,468.00	-	916,468.00
APURI HON L. MPURI	294,500.00	-	294,500.00
ARAMAT HON. LENAMKEN	506,626.00	-	506,626.00
ARATI HON. PAUL SIMBA	487,520.00	-	487,520.00

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ATHMAN HON. SHARIFF ALI	298,200.00	-	298,200.00
ATUNGA MR. ALBERT N.	61,000.00	-	61,000.00
BAIYA HON. PETER NJOROGE	736,736.00	-	736,736.00
BARUA HON EJIDIUS NJOGU	402,320.00	-	402,320.00
BETT HON. BERNARD	574,312.00	-	574,312.00
BOSIRE MR ENOCK ERIC	4,915,360.00	-	4,915,360.00
BUSIENEI HON. ELISHA KIPKORIR	437,520.00	-	437,520.00
CHANIA MR DANIEL	771,026.05	-	771,026.05
CHANZU HON. YUSSUF	225,984.00	30,000.00	195,984.00
CHEGE HON JOHN NJOROGE	419,166.00	250,000.00	169,166.00
CHEGE HON. JOHN KIRAGU	916,468.00	-	916,468.00
CHEPKWONY HON HELLEN	379,166.00	-	379,166.00
CHEPKWONY MR JOSEPH K.	28,000.00	15,000.00	13,000.00
CHEPTUMO HON. WILLIAM KIPKORIR	736,736.00	-	736,736.00
CHIABA HON ABU MOHAMED	264,120.00	-	264,120.00
DUALE HON.DR.MOHAMMED DAHIR	754,614.00	-	754,614.00
DUKICHA HON. HASSAN ABDI	469,392.00	-	469,392.00
DULLO HON. FATUMA ADAN	1,510,780.00	-	1,510,780.00
EDUNG MR EDWARD E.	231,000.00	-	231,000.00
EKADELI HELLEN L.	388,080.00	-	388,080.00
EKAL CHIRE	28,000.00	-	28,000.00
EKIDOR CPL LENNY	56,000.00	-	56,000.00
ELACHI HON. BEATRICE	147,312.00	-	147,312.00

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ELMI HON MOHAMED I.	116,340.00	-	116,340.00
ETHURO HON. DAVID E	1,108,380.00	1,107,542.00	838.00
FARAH HON. ABDULAZIZ	469,392.00	-	469,392.00
GACHIGUA MR. PAUL N	2,282,896.00	-	2,282,896.00
GALGALO HON G. B.	114,768.10	-	114,768.10
GALGALO HON. TIYAH ALI	1,578,686.00	-	1,578,686.00
GATHOGO HON. ESTHER NYAMBURA	447,553.00	-	447,553.00
GATHUKUMI MR. JOHN WACHIRA	17,450.00	-	17,450.00
GAZEMBA MR GEORGE J.	804,184.00	-	804,184.00
GHATI HON DENNITAH	273,710.40	-	273,710.40
GIMOSE HON. CHARLES GUMINI	311,199.00	-	311,199.00
GITARI HON JOSEPH GACHOKI	487,520.00	-	487,520.00
GUCHU AMOS M	735,020.00	-	735,020.00
GUYO MR SALAD M.	672,904.00	-	672,904.00
GWENDO HON JOY ADHIAMBO	196,416.00	-	196,416.00
HASSAN HON HASSAN OMAR	273,069.00	-	273,069.00
IGOGO MR. JOSEPH NDIRANGU	2,706,750.00	-	2,706,750.00
INDUSWE LILLY E.	220,000.00	-	220,000.00
KABANDO HON. KABANDO WA	716,992.00	-	716,992.00
KADHI AHMAD A.	193,880.00	-	193,880.00
KAHINDI MR. THOMAS KATANA	30,000.00	-	30,000.00
KAHINDI MR. THOMAS .K	194,760.00	-	194,760.00
KAIGA MARIGU	38,000.00	-	38,000.00

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KAJUJU HON FLORENCE	147,309.50	-	147,309.50
KAJWANG HON. FRANCIS TOM J.	87,520.00	-	87,520.00
KALUMA HON. GEORGE PETER O.	487,520.00	-	487,520.00
KAMANDA HON MAINA	876,468.00	-	876,468.00
KARABA HON. DICKSON D. KIMARU	80,432.00	-	80,432.00
KARANJA MR DANIEL	343,824.00	-	343,824.00
KATHENYA MR JOHN MUTEGI	50,000.00	-	50,000.00
KATHURI P.C. FRANCIS	6,000.00	-	6,000.00
KHALWALE HON B. BASIYE	1,071,664.00	-	1,071,664.00
KHAMISI HON. MISHI JUMA	88,224.00	-	88,224.00
KIGUNDU MR. JOEL IRUNGU	1,287,000.00	-	1,287,000.00
KILUNGYA MR. RODGERS M.	257,000.00	-	257,000.00
KIMARU HON. ANTHONY MUTAHI	36,828.00	20,000.00	16,828.00
KINANU JECINTA	754,590.00	751,140.00	3,450.00
KINYANJUI SUSAN NJAMBI	676,980.00	-	676,980.00
KINYUA MS CAROLINE K.	420,000.00	-	420,000.00
KIOKO MR JOHNSTON M.	117,500.00	-	117,500.00
KIPKORIR MR. ONESMUS KILIMO	1,329,864.00	1,320,864.00	9,000.00
KISANG WILLIAM	79,110.00	-	79,110.00
KISASA SEN. MVITA MSHENGA	136,416.00	-	136,416.00
KITTONY HON. ZIPPORAH J.	245,520.00	-	245,520.00
KIYONGA HON. J.MUNYES	63,096.00	-	63,096.00
KOBADO HON. ENG HON. JOHN OWUOR	1,578,720.00	-	1,578,720.00

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KOINANGE HON. PAUL	487,520.00	-	487,520.00
KONCHELLAH HON.GIDEON	393,160.00	-	393,160.00
KOSGEY HON. ALEXANDER K.	40,927.50	-	40,927.50
KOYI HON JOHN WALUKE	216,665.00	-	216,665.00
KOYOO HON. JAMES ONYANGO	494,648.00	-	494,648.00
LABOSO HON JOYCE CHERONO	196,416.00	-	196,416.00
LANGAT HON BENJAMIN K.	973,520.00	-	973,520.00
LEKIPAICA MAASAI	156,552.00	-	156,552.00
LENAIROSHI MR. BONIFACE LTAJEW	409,759.68	-	409,759.68
LESHOMO HON. MAISON	1,510,780.00	-	1,510,780.00
LESHORE MR. LENAS L.	1,490,832.00	1,483,136.00	7,696.00
LETIMALO HON. RAPHAEL LEKALEI.	467,553.00	-	467,553.00
LIRIA MR. SOLOMON MUTIRA	32,200.00	-	32,200.00
LISAMULA HON. SILVERSE ANAMI	318,296.00	-	318,296.00
LOMENEN HON. JAMES	509,626.00	-	509,626.00
LONYANGAPUO HON. JOHN KROP	136,715.00	-	136,715.00
LUMWE MR. MICHAEL J.	14,000.00	13,930.00	70.00
MAALIM MR ABDIRAHMAN ALI	5,000.00	-	5,000.00
MAANZO HON DANIEL	264,500.00	-	264,500.00
MACHANJE MR. VINCENT LIKABO	694,980.00	-	694,980.00
MACHARIA HON. JACOB WAWERU	290,580.00	-	290,580.00
MACHARIA MS. ANGELA W.	507,138.00	-	507,138.00
MANGA HON. ENG. SHADRACK R.M.	278,080.00	250,000.00	28,080.00

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MANOTI HON. S.K.	177,630.00	-	177,630.00
MANYA HON. JOHNSON NAICCA	449,554.00	-	449,554.00
MARITIM MR. CHARLES C.	28,500.00	-	28,500.00
MASINDE BERNARD MAJ.(RTD) MUHIN	160,000.00	-	160,000.00
MATHENGE HON SAMUEL NDIRITU	173,615.00	-	173,615.00
MATHENGE HON. JAMES	125,984.00	-	125,984.00
MATHOOKO MR. BONNIE M.	687,904.00	-	687,904.00
MATIRI CPL PATRICK	44,000.00	-	44,000.00
MBUI HON. ROBERT	129,344.00	-	129,344.00
MBUVI HON. GIDEON KIOKO	1,238,624.00	-	1,238,624.00
MESA MS. MILDRED MOINDI	506,088.00	-	506,088.00
MINAYWA MS. LINDA	50,000.00	-	50,000.00
MIRENGA HON KEN OBURA	110,424.00	60,000.00	50,424.00
MISATI LINET .B	320,030.00	-	320,030.00
MOGERE ZAKAYO I.	1,587,056.00	-	1,587,056.00
MOHAMUD HON. MAALIM MOHAMED	299,554.00	-	299,554.00
MONGARE HON. CHARLES GENI	186,665.00	-	186,665.00
MOSE JOSHUA NYANDORO	735,020.00	-	735,020.00
MOSITET HON. PETER OLE	284,714.00	-	284,714.00
MUCHAI HON GEORGE MUKURU	494,648.00	-	494,648.00
MUGIA MR. GEORGE GITHINJI	41,992.50	-	41,992.50
MUGONYI MR. DAVID	100,000.00	-	100,000.00
MUIA HON. REGINA NTHAMBI	435,460.00	-	435,460.00

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MUIGA M/S. PERPETUAL WAMBUI	261,080.00	-	261,080.00
MUIYA FELISTUS KATUNGE	10,000.00	-	10,000.00
MUKOYA MR. VICTOR	506,088.00	-	506,088.00
MULU HON BENSON MAKALI	83,028.00	50,000.00	33,028.00
MULUVI HON.(MAJOR Rtd) MARCUS M	469,392.00	-	469,392.00
MUNGAI SEN. JAMES KIARIE	582,764.00	-	582,764.00
MURKOMEN HON. ONESMUS KIPCHUMBA	454,190.00	-	454,190.00
MURUNGA HON. SULEIMAN	214,500.00	-	214,500.00
MUSANDU MISS ANNA A.A.	1,064,448.00	-	1,064,448.00
MUSAU HON. VINCENT MUSYOKA	426,832.00	-	426,832.00
MUSIMBA PATRICK MWEU	175,984.00	-	175,984.00
MUSYIMI MUTAVA-	125,984.00	-	125,984.00
MUTAMBO HON. JOE MUSYIMI	416,832.00	-	416,832.00
MUTHENGI MR. FREDRICK	537,994.00	-	537,994.00
MUTUA HON FLORENCE MWIKALI	196,416.00	-	196,416.00
MUTUNGA MR DANIEL	1,509,305.00	-	1,509,305.00
MUTUNGI MR. S. K.	3,178,000.00	3,157,086.00	20,914.00
MWADEGHU HON. THOMAS LUDINDI	402,320.00	-	402,320.00
MWAITA HON. SAMMY KOMEN	352,320.00	-	352,320.00
MWASHETANI HON KHATIB ABDALLAH	203,615.00	-	203,615.00
MWATHI MARY W.	210,320.00	-	210,320.00
MWENDWA MR. A.M	502,417.05	-	502,417.05
NABULINDO MR. PETER OSCAR	585,460.00	564,140.00	21,320.00

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NAKULEU HON. CHRISTOPHER	63,096.00	-	63,096.00
NDERITU HON. FRANCIS WAWERU	271,900.00	-	271,900.00
NETO HON. AGOSTINO OYUGI	487,520.00	-	487,520.00
NGECHU ESTHER K.	41,750.00	20,000.00	21,750.00
NGENO HON JOHANA K.	251,199.00	-	251,199.00
NGENY KIPKOECH KENNETH	29,940.00	-	29,940.00
NGETICH MR. PAUL K.	1,286,990.30	-	1,286,990.30
NGIKOR HON. NIXON NICHOLAS	63,096.00	-	63,096.00
NJAGU MS.DOROTHY	10,000.00	-	10,000.00
NJENGA HON. FRANCIS KIGO	127,828.00	-	127,828.00
NJOMO HON. JUDE	225,984.00	-	225,984.00
NJUGUNA HON. WINNIE KARIMI	494,648.00	-	494,648.00
NKUBITU MR JOEL MUKARIA	9,000.00	-	9,000.00
NOORU HON. ADAN MOHAMED	736,736.00	-	736,736.00
NTHENGE MS. FAITH MBULA	305,904.00	-	305,904.00
NTUTU HON STEPHEN OLE	209,372.00	-	209,372.00
NUH HON. JUNET SHEIKH	224,235.00	-	224,235.00
NYAGA HON. JOHN MUCHIRI	1,054,614.00	1,018,740.00	35,874.00
NYAMAI HON. CHARLES MUTISYA	386,832.00	-	386,832.00
NYAMBARI MR (SGT)GEOFFREY	26,000.00	-	26,000.00
NYAMBATI MR. ERIC MOKAYA	543,624.00	-	543,624.00
NYASUNA HON. GLADYS ATIENO W.	414,392.00	-	414,392.00
NYERIS HON. REGINA CHANGOROK	1,805,076.00	-	1,805,076.00

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NYIKAL HON.JAMES WAMBURA	754,614.00	-	754,614.00
NYONGO HON. PETER ANYANG	528,364.00	-	528,364.00
OBANGE MR SOLOMON	2,359,280.00	-	2,359,280.00
OBAYO MR. OSBORN NDONGA	3,450,000.00	-	3,450,000.00
OCHIENG HON. DAVID OUMA	585,024.00	-	585,024.00
OCHOLLA MR. SILVESTER	518,844.00	515,916.00	2,928.00
ODERA HON. ARTHUR PAPA	346,774.00	-	346,774.00
ODHIAMBO HON. MILLIE GRACE	47,892.00	-	47,892.00
ODHIAMBO MRS SUSAN M.	323,090.00	-	323,090.00
ODOOLA CALEB. E.	15,550.00	15,520.00	30.00
OGARI HON SIMON N.	499,554.00	499,048.00	506.00
OGOLO MR. ERICK OWINO	188,000.00	-	188,000.00
OKINDA MR PHILEMON O.	32,500.00	20,000.00	12,500.00
OKOLA MR. G.O.N	1,287,000.00	-	1,287,000.00
OKUTTO MS. JULIE ACHING	47,000.00	-	47,000.00
OMONDI MISS JENNIFER ACHIENG	479,952.00	-	479,952.00
OMONDI HON. GODLIVER NANJIRA	2,652,672.00	-	2,652,672.00
OMOTI MR. KEFA MISUKO	188,256.00	-	188,256.00
OMUNZI MR. STEPHEN SENAGI	807,136.00	-	807,136.00
ONCHWANGI HON. HOSEA	133,371.00	100,000.00	33,371.00
ONGERA JANET.SEN	339,400.00	-	339,400.00
ONYANGO MR GEORGE O.	446,048.00	-	446,048.00
ONYANGO MR. PAUL N.	488,040.00	-	488,040.00

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ONYURA HON. MICHAEL ARINGO	854,614.00	-	854,614.00
OPIYO PC.FRANCIS NDEGE	69,432.00	-	69,432.00
ORENGO HON JAMES A.	259,760.00	-	259,760.00
ORORI HON. BEN GEORGE MOMANYI	261,199.00	-	261,199.00
OSELE HON SILVANCE O.	202,420.00	-	202,420.00
OTTICILLO HON WILBUR KHASILWA	370,216.00	-	370,216.00
OUMA MISS. PHOSTINE AKOTH	521,500.00	-	521,500.00
OWINO MR. HARRISON O.	1,224,430.20	-	1,224,430.20
RAHIM HON. ABDUL DAWOOD	66,976.00	-	66,976.00
RASSO HON. ALI DIDO	80,960.00	-	80,960.00
ROBI HON. MATHIAS NYAMABA	499,554.00	454,048.00	45,506.00
SAIDI MR ERIC MUDIJI	250,908.00	206,220.00	44,688.00
SAKAJA HON. JOHNSON A.	1,048,624.00	-	1,048,624.00
SAKUDA HON MOSES OLE	268,200.00	-	268,200.00
SAMBILI HON.Prof HELLEN.J	245,520.00	-	245,520.00
SANDRA MS. SIONTA	556,088.00	-	556,088.00
SANE HON. IBRAHIM SANE	80,960.00	-	80,960.00
SANG SEN. STEPHEN K.	736,736.00	-	736,736.00
SEREM HON. CORNELLY	1,578,720.00	-	1,578,720.00
SHAMIA MISS. EUNICE LUMALLAS	227,480.00	-	227,480.00
SHERIFF HON ABDULLSWAMAD	317,220.00	300,000.00	17,220.00
SHIDIYE HON. MOHAMED MUKTAR	185,520.00	-	185,520.00
SHILL HON ELIAS BARE	80,960.00	39.00	80,921.00

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SHINALI HON. BERNARD MASAKA	487,520.00	-	487,520.00
SIGEI WILLY KIPLANGAT	26,000.00	-	26,000.00
THEURI HON. GEORGE	485,460.00	-	485,460.00
TOBIKO HON PERIS PESI	494,648.00	-	494,648.00
TONGI HON. RICHARD NYAGAKA	356,626.00	-	356,626.00
TOO MR. NOAH KIPLAGAT	1,530,560.00	-	1,530,560.00
WAIGANJO HON. JOHN MUREITHI	487,520.00	-	487,520.00
WAKO HON. AMOS SITSWILA	795,180.00	756,626.00	38,554.00
WAMATANGI SEN. PAUL KIMANI N.	378,376.00	-	378,376.00
WANDAYI HON. JAMES OPIYO, M.P.	814,176.00	-	814,176.00
WANGARI HON. MARTHA	196,416.00	-	196,416.00
WARIO HON. ALI	499,554.00	494,048.00	5,506.00
WASIKE MR. ABENAYO MAKOKHA	657,880.00	-	657,880.00
WEKESA HON. DAVID WAFULA, M.P.	964,656.00	-	964,656.00
WERE HON. DAVID AOKO	494,648.00	423,984.00	70,664.00
WETANGULA HON. TIMOTHY WANYONYI	855,360.00	-	855,360.00
TOTAL	122,373,941.28	13,967,577.00	108,406,364.28

10C ADVANCES ACCOUNT

	2013 - 2014 Kshs	2012 - 2013 Kshs
Advances	1,795,590.40	561,057.50
<i>Total</i>	<u>1,795,590.40</u>	<u>561,057.50</u>

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11 BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	10,740,396.65	41,855,570.55
Imprest	18,158,120.00	-
Advances	561,057.50	-
Total	29,459,574.15	-

[Provide short appropriate explanations as necessary]

13 PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	xxx	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
Receivables	xxx	-
Payables	xxx	-
Total	-	-

16 OTHER IMPORTANT DISCLOSURES

16A PENDING ACCOUNTS PAYABLE (See Annex 1)

	2013-2014	2012-2013
	Kshs	Kshs
Supply of goods	182,990,502.35	0
Supply of services	5,203,362.95	0
	188,193,865.30	0

16B PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Others (<i>constituency offices.</i>)	60,965,843.00	0
	60,965,843.00	0

17 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Referen ce No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your PSC responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

PARLIAMENTARY SERVICE COMMISSION

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Name	Original Amount	Date Payable Contracted	Amount Paid To - Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	a	b	C	d=a-c		
Construction of buildings				0		
1.				0		
2.				0		
3.				0		
Sub-Total				0		
Construction of civil works				0		
4.				0		
5.				0		
6.				0		
Sub-Total				0		
Supply of goods				0		
7. 3 KNIGHTS PRODUCTIONS	105,000.00		0	105000		lack of funds
8. LABBYQUE ENTERPRISES	824,120.00		0	824120		lack of funds
9. ABDULLA AND COMPANY LTD	2,091,200.00		0	2091200		lack of funds
10. ACCESS KENYA LTD	1,134,993.50		0	1134993.5		lack of funds
11. AFRICAN BOOTS LTD	344,937.00		0	344937		lack of funds
12. AFRICAN TOUCH SAFARIS	45,730.00		0	45730		lack of funds
13. AFRI-TRADE ENTER 9	1,999,680.00		0	1999680		lack of funds
14. AKKAD SYSTEMS LTD	37,584.00		0	37584		lack of funds
15. AON MINET INSURANCE BROKERS			0	23087811		lack of funds

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16 .BATA SHOES	23,087,811.00			0	392575		lack of funds
17 .BUNGE STAFF CANTEEN Total	392,575.00			0	13724425		lack of funds
18 .CAPITA BUSINESS SERVICES LTD.	13,724,425.00			0	451220		lack of funds
19 .CHAKIDA ENTERPRISES	451,220.00			0	2054000		lack of funds
20 .CHARTIS KENYA INSUARANCE	2,054,000.00			0	208528		lack of funds
21 .CMC MOTORS GROUP LTD.	208,528.00			0	507772.95		lack of funds
22 .COLTS SUPPLIERS Total	507,772.95			0	27666		lack of funds
23 .COUNTHOLD BUSINESS SYSTEMS	27,666.00			0	345000		lack of funds
24 .COUNTY WOMEN REP-EMBU	345,000.00			0	120000		lack of funds
25 .CUSTOMSOUND LTD	120,000.00			0	1702500		lack of funds
26 .DANELLY ENTERPRISES	1,702,500.00			0	1980000		lack of funds
27 .DESIGN OPTIONS	1,980,000.00			0	324000		lack of funds
28 .EASTERN AFR. ASS. OF PAC. COMM.	324,000.00			0	2162500		lack of funds
29 .EASTERN AND SOUTHERN AFRICA MGT	2,162,500.00			0	1322100		lack of funds
30 .ESAMI Total	1,322,100.00			0	237556.75		lack of funds
31 .EVERMONT TRADING INTERNATIONAL	237,556.75			0	626400		lack of funds
32 .EVERWOOD INDUSTRIAL AGENCIES	626,400.00			0	690000		lack of funds
33 .FAST CHOICE	690,000.00			0	869930		lack of funds
34 .GENERAL PHOTOGRAPHIC STUDIOS	869,930.00			0	33000		lack of funds
	33,000.00			0			lack of funds

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35	GEOELECTROMECH SERVICES	281,600.00	0	281600		lack of funds
36	GILBERT S. WAMALWA	19,500.00	0	19500		lack of funds
37	GOVERNMENT PRINTERS	290,000.00	0	290000		lack of funds
38	HASSLINE AGENCIES GENERAL	2,598,000.00	0	2598000		lack of funds
39	ISOLUTIONS ASSOCIATES	1,944,954.35	0	1944954.35		lack of funds
40	JR STEPHENS&COM.LTD	102,544.00	0	102544		lack of funds
41	JOHEJ WORKS (K) LTD Total	556,000.00	0	556000		lack of funds
42	JONCO ELECTRICAL SALES & H/W	1,237,500.00	0	1237500		lack of funds
43	KENBAN Total	1,195,000.00	0	1195000		lack of funds
44	KENBAN ENTERPRISES	1,195,000.00	0	1195000		lack of funds
45	KENYA BROADCASTING CORPORATION	1,419,129.00	0	1419129		lack of funds
46	KENYA INDUSTRIAL & ALLIED	131,556.00	0	131556		lack of funds
47	KENYATTA.INTL. CONFERENCE CENTRE	40,284,395.50	0	40284395.5		lack of funds
48	KIM-FAY EAST AFRICA	344,520.00	0	344520		lack of funds
49	KINGSWAY TYRES	1,833,571.80	0	1833571.8		lack of funds
50	LADYPLANET ENTERPRISES	618,000.00	0	618000		lack of funds
51	LAW SOCIETY OF KENYA	113,060.00	0	113060		lack of funds
52	LUANDA CONSTITUENCY OFFICE	445,500.00	0	445500		lack of funds
53	MARRYAT AND SCOTT Total	27,000.00	0	27000		lack of funds
54	MUSCOM SYSTEMS GENERAL SUPPLIES	155,000.00	0	155000		lack of funds

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55 .NAIROBI WATER COM	1,645,072.75		0	1645072.75	lack of funds
56 .NAKUMATT HOLDINGS	694,845.00		0	694845	lack of funds
57 .NATION MEDIA GROUP LTD	3,502,040.00		0	3502040	lack of funds
58 .NATIONAL HOSPITAL INSURANCE	38,400.00		0	38400	lack of funds
59 .NATIONAL S.SECURITY FUND	352,400.00		0	352400	lack of funds
60 .NATIONAL YOUTH SERVICES	2,077,500.00		0	2077500	lack of funds
61 .PHYSICAL THERAPY SERVICES LTD.	546,507.00		0	546507	lack of funds
62 .RODIX SUPPLIES Total	375,000.00		0	375000	lack of funds
63 .SAFARI PARK HOTEL	215,000.00		0	215000	lack of funds
64 .SARDUL SINGH VIRDI&GURSHARAN K	365,610.65		0	365610.65	lack of funds
65 .SUNEMA CO LTD	30,000.00		0	30000	lack of funds
66 .TELKOM KENYA Total	1,029,848.00		0	1029848	lack of funds
67 .THE CATERING DEPARTMENT N/ASS	136,320.00		0	136320	lack of funds
68 .THE CATERING DEPT. N/ASSEMBLY	2,401,090.00		0	2401090	lack of funds
69 .THE COPY CAT LTD	489,976.20		0	489976.2	lack of funds
70 .THE KENYA POWER &LIGHTING CO. LTD	1,178,264.40		0	1178264.4	lack of funds
71 .THE STANDARD LTD.	706,440.00		0	706440	lack of funds
72 .TRACKING THE WORLD SYSTEMS	649,600.00		0	649600	lack of funds
73 .UNIQUE POWER SUPPLIES	275,000.00		0	275000	lack of funds
74 .URGENT CARGO	150,800.00		0	150800	lack of funds

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75	AVIENNIES SUPER FLORIST	437,250.00		0	437250	lack of funds
76	WALLAH ELECTRICAL SUPPLIES	10,200.00		0	10200	lack of funds
77	VIRO AGENCIES	292,200.00		0	292200	lack of funds
78	VIRO AGENCIES	764,000.00		0	764000	lack of funds
	Sub Total	130,605,423.85		0	130605423.9	
	Supply of goods					
79	ABDULLA AND CO. LTD	512,000.00		0	512,000.00	lack of funds
80	BATA SHOE, CO. (K) LTD	127,984.00		0	127,984.00	lack of funds
81	BLACKWOOD HODGE (K) LTD	196,040.00		0	196,040.00	lack of funds
82	CITRINE STARS ENTERPRISES	1,000,000.00		0	1,000,000.00	lack of funds
83	CNIC MOTORS GROUP LTD	93,133.00		0	93,133.00	lack of funds
84	COMMICARRIER SATELLITE SERVICES LTD	568,400.00		0	568,400.00	lack of funds
85	DALMA ENTERPRISES	357,500.00		0	357,500.00	lack of funds
86	DALMA ENTERPRISES	778,000.00		0	778,000.00	lack of funds
87	EDSAM TECHNOLOGIES LTD	42,000.00		0	42,000.00	lack of funds
88	ELI LIONS (CITY CENTER) PHARMACY LTD	116,450.00		0	116,450.00	lack of funds
89	GEOELECTROMECH SERVICES	115,500.00		0	115,500.00	lack of funds
90	HILINAS SAFARIS	130,605.00		0	130,605.00	lack of funds

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107	NATION MEDIA GROUP	716,880.00	0	716,880.00	lack of funds
108	NATION MEDIA GROUP	716,880.00	0	716,880.00	lack of funds
109	PRESFORT ENTERPRISES LTD	244,500.00	0	244,500.00	lack of funds
110	RODENTKIL CLEANING CO. LTD	48,024.00	0	48,024.00	lack of funds
111	RODENTKIL CLEANING CO. LTD	27,144.00	0	27,144.00	lack of funds
112	RODENTKIL CLEANING CO. LTD	2,088.00	0	2,088.00	lack of funds
113	RODENTKIL CLEANING CO. LTD	24,012.00	0	24,012.00	lack of funds
114	SAFARI PARK HOTEL & CASINO	182,960.00	0	182,960.00	lack of funds
115	SCHINDLER LTD	365,400.00	0	365,400.00	lack of funds
116	STIMAL OFFICE SUPPLIES LTD	197,200.00	0	197,200.00	lack of funds
117	THE AFRICAN BOOT CO. LTD	199,920.00	0	199,920.00	lack of funds
118	THE STANDARD GROUP LTD	118,320.00	0	118,320.00	lack of funds
119	THE STANDARD GROUP LTD	142,680.00	0	142,680.00	lack of funds
120	THE STANDARD GROUP LTD	285,360.00	0	285,360.00	lack of funds
121	THE STANDARD GROUP LTD	686,720.00	0	686,720.00	lack of funds
122	THE STANDARD GROUP LTD	686,720.00	0	686,720.00	lack of funds
123	THE STANDARD GROUP LTD	1,364,160.00	0	1,364,160.00	lack of funds

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91. HELINAS SAFARIS	62,874.00		0	62,874.00	lack of funds
92. HELINAS SAFARIS	279,585.00		0	279,585.00	lack of funds
93. HELINAS SAFARIS	546,335.00		0	546,335.00	lack of funds
94. J.R. STEPHENS & CO. LTD	1,589,432.00		0	1,589,432.00	lack of funds
95. JADORE AFRICA	427,600.00		0	427,600.00	lack of funds
96. KENYA BROADCASTING CORP.	6,192,544.00		0	6,192,544.00	lack of funds
97. KENYA BROADCASTING CORP.	15,989,440.00		0	15,989,440.00	lack of funds
98. KENYA POWER & LIGHTING CO. LTD	141,174.90		0	141,174.90	lack of funds
99. KENYATTA INTERNATIONAL C. CENTRE	1,608,630.00		0	1,608,630.00	lack of funds
100. MALIBU PHARMCY LTD	310,700.00		0	310,700.00	lack of funds
101. MFI DOCUMENT SOLUTIONS LTD	136,764.00		0	136,764.00	lack of funds
102. MFI DOCUMENTS SOLUTIONS LTD	242,270.10		0	242,270.10	lack of funds
103. MFI DOCUMENTS SOLUTIONS LTD	306,010.70		0	306,010.70	lack of funds
104. MFI DOCUMENTS SOLUTIONS LTD	139,664.00		0	139,664.00	lack of funds
105. NATION MEDIA GROUP	358,440.00		0	358,440.00	lack of funds
106. NATION MEDIA GROUP	358,440.00		0	358,440.00	lack of funds

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111 EAST CHOICE LTD	205,000.00		0	205,000.00	lack of funds
112 EAST CHOICE LTD	439,500.00		0	439,500.00	lack of funds
113 THE STANDARD GROUP LTD	118,320.00		0	118,320.00	lack of funds
114 OFFICE TECHNOLOGIES LTD	195,000.00		0	195,000.00	lack of funds
115 PRILOG KENYA LTD	75,000.00		0	75,000.00	lack of funds
116 KARING GENERAL AGENCIES	33,000.00		0	33,000.00	lack of funds
117 CMC MOTORS GROUP LTD	49,769.00		0	49,769.00	lack of funds
Sub total	52,385,078.50	-	-	52,385,078.50	
Supply of good Grand total	182,990,502.35	-	-	182,990,502.35	
Supply of services					
118 AGA KHAN Total	2,538,742.95		0	2,538,742.95	lack of funds
119 GERTRUDES CHILDREN HOSPITAL	424,270.00		0	424,270.00	lack of funds
120 CHIRIMO LANE MEDICAL CENTRE	662,977.00		0	662,977.00	lack of funds
121 D FLORENCE V. MURILA	15,000.00		0	15,000.00	lack of funds
122 DR MURAGE WACHIRA	110,885.00		0	110,885.00	lack of funds
123 DR KAGUONGO NDUTA	116,000.00		0	116,000.00	lack of funds
124 DR CHARLES KARIUKI	69,400.00		0	69,400.00	lack of funds

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124. VIBEC BUILDERS & CIVIL ENGINEERING	529,800.00		0	529,800.00	lack of funds
125. VICTORIA FURNITURES LTD	110,000.00		0	110,000.00	lack of funds
126. HELINAS SAFARIS	353,894.00		0	353,894.00	lack of funds
127. KENYATTA INTERNATIONAL C. CENTRE	459,495.70		0	459,495.70	lack of funds
128. NATIONAL YOUTH SERVICE	82,000.00		0	82,000.00	lack of funds
129. APA LIFE	750,219.00		0	750,219.00	lack of funds
130. CUSTOMSOUND LTD	1,702,500.00		0	1,702,500.00	lack of funds
131. CUSTOMSOUND LTD	681,000.00		0	681,000.00	lack of funds
132. CUSTOMSOUND LTD	127,102.00		0	127,102.00	lack of funds
133. THE COPY CAT LTD	120,408.00		0	120,408.00	lack of funds
134. VICTORIA FURNITURES LTD	30,000.00		0	30,000.00	lack of funds
135. MFI DOCUMENTS SOLUTIONS LTD	766,499.00		0	766,499.00	lack of funds
136. MFI DOCUMENT SOLUTIONS LTD	435,000.00		0	435,000.00	lack of funds
137. MFI DOCUMENTS SOLUTIONS LTD	1,156,588.10		0	1,156,588.10	lack of funds
138. NOVATECH LTD	986,000.00		0	986,000.00	lack of funds
139. FAST CHOICE LTD	102,500.00		0	102,500.00	lack of funds
140. FAST CHOICE LTD	4,140,000.00		0	4,140,000.00	lack of funds

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155. DR. DONALD P. OYATSI	15,000.00		0	15,000.00		lack of funds
156. DR. ERNEST M. KIOKO	17,500.00		0	17,500.00		lack of funds
157. DR. HOSEA WAWERU	12,530.00		0	12,530.00		lack of funds
158. ELGONVIEW HOSPITAL-ELDORET	15,000.00		0	15,000.00		lack of funds
159. EQUATORIAL HEART & B.VESSEL CLINIC	102,000.00		0	102,000.00		lack of funds
160. HEMA HOSPITAL	43,270.00		0	43,270.00		lack of funds
161. KAREN HOSPITAL	580,773.00		0	580,773.00		lack of funds
162. MENELIK CHEST CLINIC	10,979.00		0	10,979.00		lack of funds
163. MENELIK MEDICAL CENTRE	9,500.00		0	9,500.00		lack of funds
164. NAIROBI IVF CENTRE	352,000.00		0	352,000.00		lack of funds
165. NAIROBI WEST HOSPITAL	32,733.00		0	32,733.00		lack of funds
166. NANYUKI COTTAGE HOSPITAL	16,803.00		0	16,803.00		lack of funds
167. PRIMECARE HEART CLINIC	20,500.00		0	20,500.00		lack of funds
168. PROF KOIGI KAMAU	16,500.00		0	16,500.00		lack of funds
169. PROF. ELLY O. OGUTU	21,000.00		0	21,000.00		lack of funds
	5,203,362.95	-	-	5,203,362.95		
Grand total	188,193,865.30	-	-	188,193,865.30		

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name	Original Amount	Date Payable Contracted	Amount Paid To - Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	a	b	C	d=a-c		
Senior Management				0		
1.				0		
2.				0		
3.				0		
Sub-Total				0		
Constituency/Senate/womenreps				0		
4. ALEGO USONGA CONSTITUENCY	445,500.00		0	445,500.00		LACK OF FUNDS
5. BOMACHOGE CONSTITUENCY	131,830.00			131,830.00		LACK OF FUNDS
6. BOMET CENTRAL CONSTITUENCY	1,032,600.00			1,032,600.00		LACK OF FUNDS
7. BUMULA CONSTITUENCY	600,000.00			600,000.00		LACK OF FUNDS
8. BURET CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
9. CHANGAMWE-CONSTITUENCY	120,000.00			120,000.00		LACK OF FUNDS
10. CHERENGANY -CONSTITUENCY	1,045,500.00			1,045,500.00		LACK OF FUNDS
11. COUNTY REP- BARINGO	315,000.00			315,000.00		LACK OF FUNDS
12. COUNTY REP- BOMET	99,000.00			99,000.00		LACK OF FUNDS
13. COUNTY REP -HOMABAY	445,500.00			445,500.00		LACK OF FUNDS
14. COUNTY REP- ISIOLO	445,500.00			445,500.00		LACK OF FUNDS

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15. COUNTY REP -KILIFI	445,500.00			445,500.00		LACK OF FUNDS
16. COUNTY REP- KILIFI COUNTY	120,000.00			120,000.00		LACK OF FUNDS
17. COUNTY REP- LAIKIPIA	210,000.00			210,000.00		LACK OF FUNDS
18. COUNTY REP- MIGORI	326,750.00			326,750.00		LACK OF FUNDS
19. COUNTY REP MOMBASA	445,500.00			445,500.00		LACK OF FUNDS
20. COUNTY REP- MURANGA	445,500.00			445,500.00		LACK OF FUNDS
21. COUNTY REP- MURANGA COUNTY	550,000.00			550,000.00		LACK OF FUNDS
22. COUNTY REP -NYANDARUA	1,005,000.00			1,005,000.00		LACK OF FUNDS
23. COUNTY REP -TAITA TAVETA	315,000.00			315,000.00		LACK OF FUNDS
24. COUNTY REP-KIRINYAGA	259,713.00			259,713.00		LACK OF FUNDS
25. COUNTY REP-TANA RIVER	445,500.00			445,500.00		LACK OF FUNDS
26. COUNTY REP-TURKANA	105,000.00			105,000.00		LACK OF FUNDS
27. COUTY REP - KERICHO	445,500.00			445,500.00		LACK OF FUNDS
28. EMBAKASI WEST CONSTITUENCY	1,026,000.00			1,026,000.00		LACK OF FUNDS
29. FAFI CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
30. GARISA TOWNSHIP CONSTITUENCY	600,000.00			600,000.00		LACK OF FUNDS
31. GICHUGU CONSTITUENCY	600,000.00			600,000.00		LACK OF FUNDS
32. HAMISI CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
33. HOMA BAY CONSTITUENCY	315,000.00			315,000.00		LACK OF FUNDS

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34. HOMABAY	445,500.00			445,500.00		LACK OF FUNDS
35. SOLO SOUTH	1,005,000.00			1,005,000.00		LACK OF FUNDS
36. KAJIADO EAST CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
37. KAJIADO SOUTH CONSTITUENCY	120,000.00			120,000.00		LACK OF FUNDS
38. KAJIADO WEST CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
39. KANGUNDO CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
40. KARACHUONYO CONSTITUENCY	600,000.00			600,000.00		LACK OF FUNDS
41. KASARANI CONSTITUENCY	168,450.00			168,450.00		LACK OF FUNDS
42. KEIYO SOUTH CONSTITUENCY	600,000.00			600,000.00		LACK OF FUNDS
43. KESSES CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
44. KHVISERO CONSTITUENCY	900,000.00			900,000.00		LACK OF FUNDS
45. KIAMBAA CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
46. KIAMBU CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
47. KIKIUYU CONSTITUENCY	211,500.00			211,500.00		LACK OF FUNDS
48. KIPKELION CONSTITUENCY	900,000.00			900,000.00		LACK OF FUNDS
49. KIPKELION EAST CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
50. KIPKELION WEST CONSTITUENCY	600,000.00			600,000.00		LACK OF FUNDS
51. KIRINYAGA CENTRAL CONSTITUENCY	600,000.00			600,000.00		LACK OF FUNDS
52. KIRINYAGA CENTRAL CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS

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53. KITUI RURAL CONSTITUENCY	420,000.00			420,000.00		LACK OF FUNDS
54. KITUI RURAL CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
55. KITUI RURAL CONSTITUENCY	900,000.00			900,000.00		LACK OF FUNDS
56. KITUI SOUTH CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
57. KITUTU MASABA CONSTITUENCY	600,000.00			600,000.00		LACK OF FUNDS
58. KURESOI CONSTITUENCY	600,000.00			600,000.00		LACK OF FUNDS
59. KURIA WEST CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
60. LAFEY CONSTITUENCY	716,000.00			716,000.00		LACK OF FUNDS
61. LAFEY CONSTITUENCY	210,000.00			210,000.00		LACK OF FUNDS
62. LAIKIPIA WEST CONSTITUENCY	1,350,000.00			1,350,000.00		LACK OF FUNDS
63. LUANDA CONSTITUENCY	825,000.00			825,000.00		LACK OF FUNDS
64. LUNGALUNGA CONSTITUENCY	240,000.00			240,000.00		LACK OF FUNDS
65. MAKUENI CONSTITUENCY	94,500.00			94,500.00		LACK OF FUNDS
66. MALAVA CONSTITUENCY	600,000.00			600,000.00		LACK OF FUNDS
67. MARAKWET EAST CONSTITUENCY	240,000.00			240,000.00		LACK OF FUNDS
68. MARAKWET EAST CONSTITUENCY	315,000.00			315,000.00		LACK OF FUNDS
69. MARAKWET EAST CONSTITUENCY	180,000.00			180,000.00		LACK OF FUNDS
70. MATHIRA CONSTITUENCY	445,500.00			445,500.00		LACK OF FUNDS
71. MBEERE SOUTH CONSTITUENCY	682,500.00			682,500.00		LACK OF FUNDS

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72. MOYALE CONSTITUENCY	315,000.00		315,000.00		LACK OF FUNDS
73. MSABWENI CONSTITUENCY	445,500.00		445,500.00		LACK OF FUNDS
74. NAIWASHA CONSTITUENCY	1,045,500.00		1,045,500.00		LACK OF FUNDS
75. NAKURU TOWN WEST	120,000.00		120,000.00		LACK OF FUNDS
76. NAROK EAST CONSTITUENCY	138,000.00		138,000.00		LACK OF FUNDS
77. NAROK SOUTH CONSTITUENCY	600,000.00		600,000.00		LACK OF FUNDS
78. NAKAKHULO CONSTITUENCY	63,000.00		63,000.00		LACK OF FUNDS
79. NDIHIWA CONSTITUENCY	1,045,500.00		1,045,500.00		LACK OF FUNDS
80. NIRO CONSTITUENCY	600,000.00		600,000.00		LACK OF FUNDS
81. NORTH HORR CONSTITUENCY	1,005,000.00		1,005,000.00		LACK OF FUNDS
82. NORTH INENTI CONSTITUENCY	1,003,500.00		1,003,500.00		LACK OF FUNDS
83. NYAKACH CONSTITUENCY	1,035,000.00		1,035,000.00		LACK OF FUNDS
84. RONGAI CONSTITUENCY	315,000.00		315,000.00		LACK OF FUNDS
85. RONGAI CONSTITUENCY	600,000.00		600,000.00		LACK OF FUNDS
86. RONGO COSTITUENCY	600,000.00		600,000.00		LACK OF FUNDS
87. RONGO COSTITUENCY	450,000.00		450,000.00		LACK OF FUNDS
88. ROVSAMBU CONSTITUENCY	906,000.00		906,000.00		LACK OF FUNDS
89. SABATIA CONSTITUENCY	1,755,000.00		1,755,000.00		LACK OF FUNDS
90. SAKU CONSTITUENCY	600,000.00		600,000.00		LACK OF FUNDS

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91. SENATE BARINGO COUNTY	300,000.00			300,000.00	LACK OF FUNDS
92. SENATE KILIFI- COUNTY	445,500.00			445,500.00	LACK OF FUNDS
93. SENATE KISII COUNTY	120,000.00			120,000.00	LACK OF FUNDS
94. SENATE -MACHAKOS	949,500.00			949,500.00	LACK OF FUNDS
95. SENATE MARSABIT COUNTY	445,500.00			445,500.00	LACK OF FUNDS
96. SENATE NAKURU COUNTY	150,000.00			150,000.00	LACK OF FUNDS
97. SENATE- NAKURU COUNTY	409,500.00			409,500.00	LACK OF FUNDS
98. SENATE- NANDI COUNTY	445,500.00			445,500.00	LACK OF FUNDS
99. SENATE NYANDARUA COUNTY	445,500.00			445,500.00	LACK OF FUNDS
100. SENATE SIIAYA-COUNTY	445,500.00			445,500.00	LACK OF FUNDS
101. SENATE VIHIGA COUNTY	445,500.00			445,500.00	LACK OF FUNDS
102. SENATE-ELGEYO MARAKWET COUNTY	445,500.00			445,500.00	LACK OF FUNDS
103. SENATE-EMBU COUNTY	445,500.00			445,500.00	LACK OF FUNDS
104. SENATE-VIHIGA COUNTY	420,000.00			420,000.00	LACK OF FUNDS
105. SOTIK CONSTITUENCY	445,500.00			445,500.00	LACK OF FUNDS
106. SUBA CONSTITUENCY	600,000.00			600,000.00	LACK OF FUNDS
107. SUBA CONSTITUENCY	445,500.00			445,500.00	LACK OF FUNDS
108. SUBUKIA CONSTITUENCY	600,000.00			600,000.00	LACK OF FUNDS
109. SUBUKIA CONSTITUENCY	445,500.00			445,500.00	LACK OF FUNDS

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109. BARBAJ CONSTITUENCY	445,500.00				445,500.00		LACK OF FUNDS
110. TAVETA CONSTITUENCY	445,500.00				445,500.00		LACK OF FUNDS
111. TESO SOUTH-CONSTITUENCY	445,500.00				445,500.00		LACK OF FUNDS
112. UGANIA EAST CONSTITUENCY	1,005,000.00				1,005,000.00		LACK OF FUNDS
113. TURKANA EAST CONSTITUENCY	445,500.00				445,500.00		LACK OF FUNDS
114. TURKANA NORTH CONSTITUENCY	445,500.00				445,500.00		LACK OF FUNDS
115. TURKANA SOUTH CONSTITUENCY	600,000.00				600,000.00		LACK OF FUNDS
117. UGENYA CONSTITUENCY	445,500.00				445,500.00		LACK OF FUNDS
118. UGUNJA CONSTITUENCY	600,000.00				600,000.00		LACK OF FUNDS
119. WEBUYE WEST CONSTITUENCY	445,500.00				445,500.00		LACK OF FUNDS
120. YATTA COSTITUENCY	94,500.00				94,500.00		LACK OF FUNDS
121. LAGDERA CONSTITUENCY	260,000.00				260,000.00		LACK OF FUNDS
Sub Total	59,915,843.00				59,915,843.00		
Mps							
122. MWAU HON. JOHN HARUN	1,050,000.00	0	0	0	1,050,000.00		LACK OF FUNDS
Grand Total	60,965,843.00	0.00	0.00	0.00	60,965,843.00		